

## WV State Auditor - Local Government Services Division - Review Sheet

**County:** Berkeley County Commission

**Fiscal Year:** 2009 - 2010

**Contact:** Deborah Hammond

**Phone No:** (304) 267-5000

**Original**

**Revised**

**Original**

**Revised**

**General**

**General**

**Coal**

**Coal**

**Fund**

**Fund**

**Fund**

**Fund**

### REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	500,000	500,000	-	-
301-01	Property Tax Current Year	15,427,292	15,427,292		-
301-02-05	Prior Year Taxes	755,408	755,408		-
301-06	Supplemental Taxes	198,790	198,790		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	28,463	28,463		-
301-09	Redemption from State Auditor	6,812	6,812		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	5,645	5,645		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	311,763	311,763		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	990,172	990,172		-
305	Coal Severance Tax	N/A	N/A	295,168	295,168
306	Gas & Oil Severance Tax	31,222	31,222		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	144,050	144,050		-
309	Hotel Occupancy Tax	475,508	475,508		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	144,150	144,150		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	-		-
323	State Grants	-	-		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	750	750		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	-	-		-
330	Sheriff's Earnings	35,472	35,472		-
331	County Clerk's Earnings	357,569	357,569		-
332	Circuit Clerk's Earnings	182,717	182,717		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	-	-		-

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<b>Contact:</b>	<b>Deborah Hammond</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
<b>Phone No:</b>	<b>(304) 267-5000</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
336	Map Sales	-	-		-
337	County Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	234,170	234,170		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	359,837	359,837		-
349	Inspection Fees	557,681	557,681		-
350	IRP Fees (International Reg. Plan)	41,237	41,237		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	78,359	78,359		-
362	Regional Jail Operations Partial Reim.	357,751	357,751		-
365	Interest Earned	170,479	170,479	1,000	1,000
366	Miscellaneous Revenue	1,739	1,739		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	24,415	24,415		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	354,823	354,823		-
374	Planning Commission Revenue	266,987	266,987		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
380	Contributions/Transfer from Other Entities	-	-		-
381	Charges to Other Entities	141,420	141,420		-
382	Refunds/Reimbursements (External Sources)	50,000	50,000	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	-	-		-

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<b>Contact:</b>	<b>Deborah Hammond</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
<b>Phone No:</b>	<b>(304) 267-5000</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
394	General School Reimbursements	-	-	-	-
395	Magistrate Court Reimbursements	75,000	75,000	-	-
396	Worthless Check Reimbursements	-	-	-	-
397	Payroll Reimbursements	-	-	-	-
398	Transfers from Rainy Day Funds	-	-	-	-
399	Transfers Assessor's Valuation Fund	-	-	-	-
<b>Total Revenues</b>		<b>22,324,681</b>	<b>22,324,681</b>	<b>296,168</b>	<b>296,168</b>
<b>General Government Expenditures</b>					
401	County Commission	621,413	621,413	-	-
402	County Clerk	794,815	794,815	-	-
403	Circuit Clerk	816,259	816,259	-	-
404	Sheriff-Treasurer	550,196	550,196	-	-
405	Prosecuting Attorney	1,254,370	1,254,370	-	-
406	Assessor	786,454	786,454	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	77,296	77,296	-	-
409	Sheriff's Tax Processing	46,366	46,366	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	153,281	153,281	-	-
412	Agricultural Agent	83,469	83,469	-	-
413	Elections-County Clerk	472,612	472,612	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	75,000	75,000	-	-
416	Circuit Court	1,191,446	1,191,446	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	95,833	95,833	-	-
420	Custodial	490,362	490,362	-	-
421	Civil Service	4,085	4,085	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	250,000	250,000	30,000	30,000
424	Courthouse	1,824,009	1,824,009	109,682	109,682
425	Other Buildings	2,311,027	2,311,027	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	316,699	316,699	-	-
429	Regional Development Authority	-	-	17,400	17,400
430	Community Development	-	-	28,086	28,086
431	Economic Development	-	-	72,000	72,000
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	36,630	36,630	-	-

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<b>Contact:</b>	<b>Deborah Hammond</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
<b>Phone No:</b>	<b>(304) 267-5000</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	540,801	540,801	-	-
439	Planning & Zoning	384,696	384,696	-	-
440	Engineering	380,759	380,759	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	133,619	133,619	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	-	-	-
<b>Total General Government Expenditures</b>		<b>13,691,497</b>	<b>13,691,497</b>	<b>257,168</b>	<b>257,168</b>
<b>Public Safety Expenditures</b>					
700	Sheriff-Law Enforcement	3,111,961	3,111,961	-	-
701	Sheriff-Service of Process	176,429	176,429	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	2,500,000	2,500,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	33,028	33,028	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	372,599	372,599	-	-
712	Communication Center	250,000	250,000	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	328,247	328,247	-	-
717	Central Garage	-	-	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

**County:** Berkeley County Commission

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Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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718	Flood Control	1,500	1,500	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	175,583	175,583	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	-	-	29,000	29,000
731	Community Based Corrections Program	33,000	33,000	10,000	10,000
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-

<b>Total Public Safety Expenditures</b>	6,982,347	6,982,347	39,000	39,000
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### Health & Sanitation Expenditures

800	Local Health Department	64,681	64,681	-	-
801	Mental Health	55,379	55,379	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	2,850	2,850	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	68,107	68,107	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-

<b>Total Health &amp; Sanitation Expenditures</b>	191,017	191,017	-	-
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### Culture & Recreation Expenditures

900	Parks & Recreation	309,754	309,754	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-

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Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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905	Fair Associations/Festivals	500	500	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	237,754	237,754	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	717,445	717,445	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		1,265,453	1,265,453	-	-

### Social Services Expenditures

950	Social Services	1,500	1,500	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	51,541	51,541	-	-
953	Public Transit	45,147	45,147	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		98,188	98,188	-	-

### Capital Projects Expenditures

960	General Government	6,829	6,829	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-

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<b>Phone No:</b>	<b>(304) 267-5000</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	41,350	41,350	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	48,000	48,000	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
<b>Total Capital Projects Expenditures</b>		<b>96,179</b>	<b>96,179</b>	<b>-</b>	<b>-</b>
<b>SUMMARY</b>					
General Government Expenditures		13,691,497	13,691,497	257,168	257,168
Public Safety Expenditures		6,982,347	6,982,347	39,000	39,000
Health & Sanitation Expenditures		191,017	191,017	-	-
Culture & Recreation Expenditures		1,265,453	1,265,453	-	-
Social Services Expenditures		98,188	98,188	-	-
Capital Projects Expenditures		96,179	96,179	-	-
<b>GRAND TOTAL ALL EXPENDITURES</b>		<b>22,324,681</b>	<b>22,324,681</b>	<b>296,168</b>	<b>296,168</b>
<b>TOTAL REVENUES</b>		<b>22,324,681</b>	<b>22,324,681</b>	<b>296,168</b>	<b>296,168</b>

### GAS & OIL SEVERANCE TAX

#### Revenue

Gas & Oil Severance	<u>31,222</u>
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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

### Expenditure

General Government	<u>31,222</u>
Public Safety	<u>0</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>31,222</u>



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General

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Coal

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### Press Control G for Correction List

Straight Approval